08-01789-cgm Doc 3195-2 Filed 11/18/10 Entered 11/18/10 16:49:00 Exhibit B Exhi គ្រាំង្គ្រាំ tof@SG Plan

Participants' Objection

Sandak Hennessey &  $G_{\text{RECO}_{\text{LIP}}}$ 

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March 4, 2009

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## VIA FEDERAL EXPRESS

Irving H. Picard, Esq., Trustee Bernard L. Madoff Investment Securities LLC Claims Processing Center 2100 McKinney Ave., Suite 800 Dallas, TX 75201

Re:

Orthopaedic Specialty Group PC Defined Contribution Pension Plan a/k/a Orthopaedic Specialty Group PC 401(k) Plan (the "Plan")

(BMIS Account No. 100004)

Dear Mr. Picard:

This law firm represents the individual participants in the Orthopaedic Specialty Group PC Defined Contribution Pension Plan (the "Participants"). The Participants' contributions to the Plan (including roll-over contributions and payroll deductions), as well as the employer contributions made on their behalf, were deposited with Bernard L. Madoff Investment Securities LLC ("BMIS") for the purpose of purchasing securities and credited to BMIS Account No. 100004 (the "BMIS Account"). BMIS provided to the Plan's administrators confirmations and statements purporting to show that securities were in fact purchased with the deposited funds. The Participants have been advised that BMIS is now the subject of liquidation proceedings. Accordingly, we hereby submit Customer Claims on behalf of each of the Participants.

Irving H. Picard, Esq., Trustee March 3, 2009 Page 2 of 2

which addresses the Participants' entitlement to recovery of their cash and securities under SIPA.

Counsel for OSG is also submitting to you under separate cover a Customer Claim on behalf of the Plan. That submission contains additional supporting documentation, including records of deposits to and withdrawals from the BMIS Account from the inception of the Account in 1993 through the liquidation date of BMIS, including copies of Portfolio Management Reports, BMIS Credit Advices, and OSG letters to BMIS enclosing deposit checks. Rather than re-submitting that voluminous supporting documentation here, we respectfully refer you to the Plan's submission for further support of the Participants' Customer Claims.

Please contact me if you have any questions or require any further information or documentation regarding the Participants' Customer Claims. Please remit to the undersigned, as Trustee, the proceeds of the Participants' Customer Claims.

Very truly yours,

Marc J. Kurzman

MJK/act Enclosures